

**STATEMENTS OF CHANGES IN NET POSITION**

(in millions)	Capital Stock	Unexpended Appropriations	Cumulative Results of Operations	Total
<b>FOR THE YEAR ENDED SEPTEMBER 30, 2014</b>				
Beginning Net Position	\$1,000.0	\$213.2	(\$2,330.9)	(\$1,117.7)
Budgetary Financing Sources (Uses)				
Appropriations Received – Inspector General	—	5.1	—	5.1
Appropriations Received – Reestimate	—	1,436.0	—	1,436.0
Cancelled Authority	—	(0.9)	—	(0.9)
Transfer Out Without Reimbursement	—	—	(958.3)	(958.3)
Other Adjustments	—	0.7	(1.7)	(1.0)
Appropriations Used	—	(1,439.7)	1,439.7	—
Offsetting Collections	—	—	128.6	128.6
Other Financing Sources				
Imputed Financing	—	—	3.8	3.8
Total Financing Sources (Uses)	—	1.2	612.1	613.3
Adjusted Net Position	1,000.0	214.4	(1,718.8)	(504.4)
Less: Excess of Program Costs Over Revenue	—	—	526.1	526.1
<b>Ending Net Position</b>	<b>\$1,000.0</b>	<b>\$214.4</b>	<b>(\$2,244.9)</b>	<b>(\$1,030.5)</b>

(in millions)	Capital Stock	Unexpended Appropriations	Cumulative Results of Operations	Total
<b>FOR THE YEAR ENDED SEPTEMBER 30, 2013</b>				
Beginning Net Position	\$1,000.0	\$212.9	(\$1,975.9)	(\$763.0)
Budgetary Financing Sources (Uses)				
Appropriations Received – Inspector General	—	4.0	—	4.0
Appropriations Received – Reestimate	—	1,024.5	—	1,024.5
Cancelled Authority	—	(2.3)	—	(2.3)
Transfer In – Debt Reduction Financing	—	—	—	—
Transfer Out Without Reimbursement	—	—	(1,001.3)	(1,001.3)
Other Adjustments	—	3.2	4.3	7.5
Appropriations Used	—	(1,029.1)	1,029.1	—
Offsetting Collections	—	—	149.3	149.3
Other Financing Sources				
Imputed Financing	—	—	3.5	3.5
Total Financing Sources (Uses)	—	0.3	184.9	185.2
Adjusted Net Position	1,000.0	213.2	(1,791.0)	(577.8)
Less: Excess of Program Costs Over Revenue	—	—	539.9	539.9
<b>Ending Net Position</b>	<b>\$1,000.0</b>	<b>\$213.2</b>	<b>(\$2,330.9)</b>	<b>(\$1,117.7)</b>

The accompanying notes are an integral part of the financial statements.